IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF DELAWARE

IN RE: ACandS, Inc.

MICHAEL POPE, ANTHONY
DEFABBO, ERIC TRAVERS,

Appellants,

v.

Bankruptcy Case No. 02-12687 (JKF)
Adversary No. 04-119

BARON & BUDD, P.C., et al.,

Appellees.

STIPULATION OF VOLUNTARY DISMISSAL OF APPEAL PURSUANT TO BANKRUPTCY RULE 8001(c)(2)

Pursuant to Bankruptcy Rule 8001(c)(2), the parties to the above-captioned action, by and through undersigned counsel, do hereby consent to the voluntary dismissal of the appeal of the Order of the Honorable Judith K. Fitzgerald, United States Bankruptcy Judge, issued in this case on October 22, 2004 (the "Order") (docket entry 1574) (the "Appeal"). A Notice of Appeal of the Order was filed by Appellants on November 1, 2004 (docket entry 1596).

The parties do hereby further consent to pay any courts costs or fees associated with the Appeal or the voluntary dismissal thereof. Such costs and fees shall be borne by that party which incurred the respective cost or fee.

Dated: April I, 2005

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